SENATE BILL 357

By Wilder

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 3, relative to sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following language as a new section:

§ 67-6-396.

There is exempt from the tax imposed by this chapter the sale, lease or rental in this state of multifuel pellet stoves designed to burn agricultural field corn.

SECTION 2. This act shall take effect July 1, 2007, the public welfare requiring it.